

Article - Tax - Property

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§6–305.1.

(a) In this section, “tax setoff” means:

(1) the difference between the general county property tax rate and the property tax rate that is set for assessments of property in a municipal corporation; or

(2) a payment to a municipal corporation to aid the municipal corporation in funding services or programs that are similar to county services or programs.

(b) (1) The governing body of Frederick County shall annually meet and discuss with the governing body of each municipal corporation in the county the county property tax rate to be set for assessments of property in the municipal corporation.

(2) (i) After the meeting if it can be demonstrated that a municipal corporation performs services or programs instead of similar county services or programs, the governing body of Frederick County shall grant a tax setoff to the municipal corporation in accordance with a formula agreed to by the county and the municipal corporation.

(ii) If the governing body of Frederick County and the governing body of a municipal corporation fail to reach an agreement concerning the formula by which a tax setoff is to be calculated, the governing body of Frederick County shall grant a tax setoff in accordance with the formula used during the preceding taxable year.

(3) Frederick County and a municipal corporation shall agree to phase in over a period of 3 to 5 years, beginning on July 1, 2016, any increase in the level of a tax setoff above the level of the tax setoff granted in the fiscal year beginning July 1, 2015, if the increase is attributable to the funding of new services or programs.

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